05 October 2010

The Chambers of the Honorable James M. Peck One Bowling Green New York New York 10004 Courtroom 601

Dear Sirs,

Re: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims)

Name of the Bankruptcy Court: United States Bankruptcy Court / Southern District of New York

Name of Debtors: Lehman Brothers Holdings Inc., et al., Debtors (08-13555)

Case / Claim Number: 64977

Title of the Objection: Omnibus Objection to Claims (Late-Filed Lehman Programs Securities

Claims)

Name of Claimant: Wong Yee Wan & Poon Kai Hung

Classifications and Amount and Description: Unsecured: US\$100,000.00 Unliquidated

ISIN: XS0281423235

Details of Claimant/Contact:

Name: Wong Yee Wan & Poon Kai Hung

Address: Flat E, 8/F, Blk 1, Pok Fu Lam Gardens, Pok Fu Lam, Hong Kong.

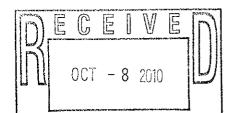
Telephone no.: (852) 9036 8886

Email address: ywong1@netvigator.com

Reasons why the claim to be disallowed & expunged

On 21 October 2009, we duly completed and sent out by registered post to United States Bankruptcy Court / Southern District of New York our claims as listed in the Lehman Securities Proof of Claim enclosed herein ("Proof of Claims"). As far as we understand from the way the postal system for Hong Kong operates, the Proof of Claims should have reached you about October 28, 2009 and in any event, prior to the November 2, 2009 bar date.

In addition, if for whatever reason, the Proof of Claims was received late on November 6, 2009, we do not (with all due respect) believe that it has caused any real or substantial prejudice to the debtor, or cause any delay, or have any significant adverse on the ongoing proceedings.



As any late filing is not attributable to our mistake or conduct in any way and is beyond our control, we urge you to reconsider the position and admit the Proof of Claims or deem it as timely filed. We enclose evidence in support of our position and belief that the Proof of Claims should not have been filed late in the circumstances.

Yours Truly,

Name of Claimant: Wong Yee Wan & Poon Kai Hung

Address: Flat E, 8/F, Blk 1, Pok Fu Lam Gardens, Pok Fu Lam, Hong Kong.

Telephone no.: (852) 9036 8886

Email address: ywongl@netvigator.com

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